

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

Disallowable Instrument DI 2013 – 165

Made under the

Cemeteries and Crematoria Act 2003, section 49 (Determination of fees)

1. Name of instrument

This instrument is the Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1).

2. Commencement

This instrument commences on 1 July 2013.

3. Revocation of previous determination

Disallowable instrument DI2012-134 (*Cemeteries and Crematoria (Public Cemetery Fees) Determination 2012 (No1)*) is revoked.

4. Determination of fees

- (1) The fee for each matter listed in column 1 of Parts 1 and 3 of the Schedule is the amount for that matter in column 3.
- (2) The fee for each crypt and vault in the *Christ the Redeemer Mausoleum* is the amount stated in bold type in the box stating the crypt or vault number, as set out in Part 2 of the Schedule. A breakdown of the applicable fee is provided in Part 2A of the fee for each crypt or vault number.

Note 1: A shaded cell in Part 2 of the schedule denotes a crypt for which the entitlement has, at the commencement of this determination, been sold, however that entitlement may be subsequently surrendered and available to be re-sold in the future.

Note 2: Column 2 is provided for information only.

5. Payment of fee

A fee listed in Schedule 1 is payable to the ACT Public Cemeteries Authority by the person requesting the goods or service listed.

6. Refunds or credits for surrenders of entitlements to allotments

If a person has paid a fee for the entitlement to an allotment or crypt and surrenders that entitlement, the person may:

- (a) receive a refund as set out in part 4 of the schedule; or
- (b) be entitled to a reduced fee for the entitlement to another allotment or crypt as set out in part 5 of the schedule, subject to the limits set out in that part.

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)
The Schedule

Shane Rattenbury MLA
Minister for Territory and Municipal Services

23 June 2013

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Part 1 Cemetery burial, interment and memorial fees

Column 1 Goods or service supplied	Column 2 Fee payable in 2012/13	Column 3 Fee payable from 1 July 2013
Gungahlin Cemetery		
Burials (Monday to Friday, normal hours)		
Plaque Beam areas (General, Aboriginal, Jewish)		
First burial/Reservation Allotment/ Burial/ Plaque/ Maintenance	\$5,036.00	\$5,502.00
Re-Open Burial	\$2,580.00	\$2,662.00
Monumental Lawn areas		
First Burial/Reservation Allotment/ Burial/ Memorial Permit/ Maintenance	\$5,013.00	\$5,479.00
Re-Open Burial	\$1,821.00	\$1,881.00
Family estate areas Note: sold in multiples of 2		
First Burial/Reservation Allotment/ Burial/ Memorial Permit/ Maintenance (Total)	\$10,026.00	\$10,958.00
Re-Open Burial	\$1,821.00	\$1,881.00
Headstone areas (General, Jewish, Orthodox, Ukrainian, Islamic)		
First Burial/Reservation Allotment/ Burial/ Memorial Permit/ Maintenance	\$5,462.00	\$5,971.00
Re-Open Burial	\$1,821.00	\$1,881.00
Vaults		
First Burial/Reservation Vault Installation/ Burial/ Allotment/ Memorial Permit/ Maintenance	\$12,245.00	\$13,387.00
Preferred Position of Vault (extra)	\$2,179.00	\$2,250.00
Re-Open	\$1,055.00	\$1,161.00
Ex-Service Personnel		
First Burial/Reservation Allotment/ Maintenance/ Burial/ Headstone/ Vase/ Plaque	\$5,611.00	\$6,132.00
Re-Open	\$2,566.00	\$2,650.00
Children's Garden		
First Burial/Reservation Allotment/ Maintenance/ Burial/ Memorial Permit	\$2,516.00	\$2,749.00
Re-Open Burial	\$910.00	\$940.00

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Column 1 Goods or service supplied	Column 2 <i>Fee payable in 2012/13</i>	Column 3 Fee payable from 1 July 2013
Babies' Rose Garden		
Burial/Plaque	\$498.00	\$533.00
Interments of ashes (Monday to Friday normal hours) and memorials		
Memorial gardens		
Allotment/ Maintenance/ Interment/ Plaque	\$1,994.00	\$2,132.00
Wall of remembrance		
Allotment/ Plaque Maintenance Interment	\$1,475.00	\$1,610.00
Interment behind plaque (including container provided by cemetery)	\$392.00	\$404.00
Memorial Rock Garden		
Allotment Maintenance Interment Plaque	\$1,879.00	\$2,051.00
Family estate – ashes only in specific areas where no full burials are possible		
Allotment Maintenance Interment Memorial Permit	\$2,811.00 (x 2)	\$3,070.00 (x 2)
Family estate – memorial only in specific areas where no full burials are possible		
Allotment/ Maintenance/ Memorial Permit	\$2,403.00 (x 2)	\$2,626.00 (x2)
Dedication seat (maintenance sponsorship)		
Seat already in cemetery (including Plaque/ Maintenance/)	\$2,988.00	\$3,086.00
New seat (including Plaque/ Maintenance/)	\$5,977.00	\$6,174.00
Avenue of Trees - Up to four blocks/plaques		
Allotment/ Interment/ Block/ Plaque/ Maintenance	\$6,804.00	\$7,436.00
Individual Tree - Up to six blocks/plaques		
Allotment/ Interment/ Block/ Plaque/ Maintenance	\$8,328.00	\$9,103.00
Shared Tree		
Allotment/ Interment/ Block/ Plaque/ Maintenance	\$3,574.00	\$3,904.00
Hall Cemetery		
Headstone area		
First Burial/Reservation		
Allotment/ Burial/ Memorial Permit/ Maintenance	\$4,397.00	\$4,791.00
Re-Open		
Burial	\$2,348.00	\$2,955.00
Ashes area		
Allotment/ Maintenance/ Interment	\$1,790.00	\$1,963.00
Woden Cemetery		
Burials (Monday to Friday, normal hours)		

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Column 1 Goods or service supplied	<i>Column 2</i> <i>Fee payable in</i> <i>2012/13</i>	Column 3 Fee payable from 1 July 2013
Lawn cemetery areas		
First burial/Reservation		
Allotment/ Maintenance/ Interment/ Plaque/ Maintenance	\$5,451.00	\$5,937.00
(Jewish plaque additional)	\$512.00	\$527.00
Re-Open		
Burial	\$2,333.00	\$2,402.00
Headstone area		
First burial/Reservation		
Allotment/ Maintenance/ Burial/ Memorial Permit/ Maintenance	\$6,776.00	\$7,384.00
Re-Open		
Burial	\$2,302.00	\$2,371.00
Vaults		
First burial/Reservation		
Allotment/ Burial /Vault Installation/Memorial Permit/ Maintenance	\$13,033.00	\$14,203.00
Preferred Position of Vault (extra)	\$2,179.00	\$2,244.00
Re-Open		
Burial	\$1,124.00	\$1,157.00
Oak boulevard – Earth burial		
First burial/Reservation		
Allotment/ Maintenance/ Burial/ Memorial Permit/ Maintenance	\$10,686.00	\$11,646.00
Re-Open		
Burial	\$2,302.00	\$2,371.00
Oak Boulevard – Vault		
Note: Not available in all allotments		
First burial/Reservation		
Allotment/ Vault Installation/ Burial/ Memorial Permit/ Maintenance	\$16,943.00	\$18,472.00
Preferred Position of Vault	\$2,179.00	\$2,244.00
Re-Open		
Burial	\$1,124.00	\$1,157.00
Ex-Service personnel		
First burial/Reservation		
Allotment/ Maintenance/ Burial/ Headstone/ Vase/ Plaque	\$6,295.00	\$6,861.00
Re-Open		
Burial	\$1,821.00	\$1,875.00
Plaque	\$745.00	\$767.00
Children's garden		
First burial		

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Column 1 Goods or service supplied	<i>Column 2</i> <i>Fee payable in</i> <i>2012/13</i>	Column 3 Fee payable from 1 July 2013
Allotment/ Maintenance/ Burial/ Memorial Permit	\$2,725.00	\$2,967.00
Re-Open		
Burial	\$910.00	\$937.00
Babies' rose garden		
Burial and Plaque	\$570.00	\$623.00
Interments of ashes (Monday to Friday normal hours) and memorials		
Memorial gardens		
Allotment/ Maintenance/ Interment/ Plaque	\$2,283.00	\$2,493.00
Memorial Rock Garden		
Allotment/ Maintenance/ Interment/ Plaque	\$2,283.00	\$2,499.00
Liquidambar Lane (Memorial Garden)	<i>New 2012-13</i>	
Allotment/ Maintenance/ Interment/ Plaque	\$3,209.00	\$3,496.00
Oak boulevard – Interment of Ashes		
Note: 2 interments		
Allotment/ Maintenance/ Interment/ Plaque (x2)/ Granite Block	\$6,625.00	\$7,201.00
Dedication seat		
Seat Already in Cemetery (including plaque)	\$2,988.00	\$3,077.00
New Seat (including plaque)	\$5,977.00	\$6,156.00
Individual Tree – up to six blocks/plaques		
Allotment/ Maintenance/ Interment/ Plaque/ Granite Block	\$8,328.00	\$9,102.00
Shared Tree		
Allotment/ Maintenance/ Interment/ Plaque/ Granite Block	\$3,430.00	\$3,766.00

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Part 2 Christ the Redeemer Mausoleum fees	<i>Column 2</i>	<i>Column 3</i>
Column 1	<i>Fee payable in</i>	<i>Fee payable</i>
Goods or service supplied	<i>2012-13</i>	<i>from 1 July 2013</i>
<i>Note: all crypts are sold – fees are provided for resale purposes only no change for 2013</i>		
Mausoleum		
Includes Allotment, Maintenance, Burial, Inscription and GST (per crypt)		
Wall 1		
*Crypt Numbers 425/426, 427/428, 433/434	\$44,253.00	\$44,253.00
*Crypt Numbers 325/326, 327/328, 333/334	\$53,185.00	\$53,185.00
Crypt Numbers 225/226, 227/228, 233/234	\$56,749.00	\$56,749.00
Crypt Numbers 125/126, 127/128, 133/134	\$47,828.00	\$47,828.00
Crypt Numbers 129/130/229/230/329/330/429/430 (Family)	\$224,367.00	\$224,367.00
Crypt Numbers 131/132/231/232/331/332/431/432 (Family)	\$224,367.00	\$224,367.00
Crypt Numbers 435/436	\$45,595.00	\$45,595.00
Crypt Numbers 335/336	\$54,065.00	\$54,065.00
Crypt Numbers 235/236	\$57,640.00	\$57,640.00
Crypt Numbers 135/136	\$48,730.00	\$48,730.00
Wall 2		
Crypt Numbers 437,438	\$45,166.00	\$45,166.00
Crypt Numbers 337/338	\$54,065.00	\$54,065.00
Crypt Numbers 237/238	\$57,640.00	\$57,640.00
Crypt Numbers 137/138	\$48,730.00	\$48,730.00
Crypt Numbers 439/440, 445/446, 447/448	\$44,253.00	\$44,253.00
Crypt Numbers 339/340, 345/346, 347/348	\$53,185.00	\$53,185.00
Crypt Numbers 239/240, 245/246, 247/248	\$56,749.00	\$56,749.00
Crypt Numbers 139/140, 145/146, 147/148	\$47,828.00	\$47,828.00
Crypt Numbers 141/142/241/242/341/342/441/442 (Family)	\$224,367.00	\$224,367.00
Crypt Numbers 143/144/243/244/343/344/443/444 (Family)	\$224,367.00	\$224,367.00
Wall 3		
Crypt Numbers 419/420	\$44,253.00	\$44,253.00
Crypt Numbers 319/320	\$53,196.00	\$53,196.00
Crypt Numbers 219/220	\$56,749.00	\$56,749.00
Crypt Numbers 119/120	\$47,828.00	\$47,828.00
Crypt Numbers 421, 422	\$23,023.00	\$23,023.00
Crypt Numbers 321, 322	\$27,489.00	\$27,489.00
Crypt Numbers 221, 222	\$29,293.00	\$29,293.00
Crypt Numbers 121, 122	\$24,805.00	\$24,805.00
Crypt Numbers 123/124/223/224/323/324/423/424 (Family)	\$224,367.00	\$224,367.00

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Part 2 Christ the Redeemer Mausoleum fees	<i>Column 2</i>	<i>Column 3</i>
Column 1	<i>Fee payable in</i>	<i>Fee payable</i>
Goods or service supplied	<i>2012-13</i>	<i>from 1 July 2013</i>
<i>Note: all crypts are sold – fees are provided for resale purposes only no change for 2013</i>		
Wall 4		
Crypt Numbers 149/150/249/250/349/350/449/450 (Family)	\$224,367.00	\$224,367.00
Crypt Numbers 451/451a, 452/452a	\$33,561.00	\$33,561.00
Crypt Numbers 351/351a, 352/352a	\$40,271.00	\$40,271.00
Crypt Numbers 251/251a, 252/252a	\$42,944.00	\$42,944.00
Crypt Numbers 151/151a, 152/152a	\$36,245.00	\$36,245.00
Crypt Numbers 453/454, 455/456	\$44,253.00	\$44,253.00
Crypt Numbers 353/354, 355/356	\$53,185.00	\$53,185.00
Crypt Numbers 253/254, 255/256	\$57,222.00	\$57,222.00
Crypt Numbers 153/154, 155/156	\$47,828.00	\$47,828.00
Wall 5		
Crypt Numbers 413/414, 417/418	\$44,253.00	\$44,253.00
Crypt Numbers 313/314, 317/318	\$53,196.00	\$53,196.00
Crypt Numbers 213/214, 217/218	\$56,749.00	\$56,749.00
Crypt Numbers 113/114, 117/118	\$47,828.00	\$47,828.00
Crypt Numbers 415, 416	\$23,023.00	\$23,023.00
Crypt Numbers 315, 316	\$27,489.00	\$27,489.00
Crypt Numbers 215, 216	\$29,282.00	\$29,282.00
Crypt Numbers 115, 116	\$24,805.00	\$24,805.00
Crypt Numbers 111/112/211/212/311/312/411/412 (Family)	\$224,367.00	\$224,367.00
Wall 6		
Crypt Numbers 457/458, 459/460	\$44,253.00	\$44,253.00
Crypt Numbers 357/358, 359/360	\$53,185.00	\$53,185.00
Crypt Numbers 257/258, 259/260	\$56,749.00	\$56,749.00
Crypt Numbers 157/158, 159/160	\$47,828.00	\$47,828.00
Crypt Numbers 461, 462	\$23,023.00	\$23,023.00
Crypt Numbers 361, 362	\$27,478.00	\$27,478.00
Crypt Numbers 261, 262	\$29,293.00	\$29,293.00
Crypt Numbers 161, 162	\$24,805.00	\$24,805.00
Crypt Numbers 163/164/263/264/363/364/463/464 (Family)	\$224,367.00	\$224,367.00
Wall 7		
Crypt Numbers 407/408, 409/410	\$44,253.00	\$44,253.00
Crypt Numbers 307/308, 309/310	\$53,185.00	\$53,185.00
Crypt Numbers 207/208, 209/210	\$56,749.00	\$56,749.00

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Part 2 Christ the Redeemer Mausoleum fees	<i>Column 2</i>	Column 3
Column 1	<i>Fee payable in</i>	Fee payable
Goods or service supplied	<i>2012-13</i>	from 1 July 2013
<i>Note: all crypts are sold – fees are provided for resale purposes only no change for 2013</i>		
Crypt Numbers 107/108, 109/110	\$47,828.00	\$47,828.00
Wall 8		
Crypt Numbers 465/466, 467/468	\$44,253.00	\$44,253.00
Crypt Numbers 365/366, 367/368	\$53,185.00	\$53,185.00
Crypt Numbers 265/266, 267/268	\$56,749.00	\$56,749.00
Crypt Numbers 165/166, 167/168	\$47,828.00	\$47,828.00
Wall 9 / 10		
Crypt Numbers 406/405, 473/474	\$33,572.00	\$33,572.00
Crypt Numbers 306/305, 373/374	\$40,271.00	\$40,271.00
Crypt Numbers 206/205, 273/274	\$42,933.00	\$42,933.00
Crypt Numbers 106/105, 173/174	\$36,234.00	\$36,234.00
Crypt Numbers 404/403, 402/401, 469/470, 471/472	\$33,572.00	\$33,572.00
Crypt Numbers 304/303, 302/301, 369/370, 371/372	\$40,271.00	\$40,271.00
Crypt Numbers 204/203, 202/201, 269/270, 271/272	\$42,933.00	\$42,933.00
Crypt Numbers 104/103, 102/101, 169/170, 171/172	\$36,234.00	\$36,234.00
Family Vaults Sold Individually		
Includes Allotment, Maintenance, Burial, Inscription and GST (per crypt)		
Crypt Numbers 4nn/4nn	\$53,878.00	\$53,878.00
Crypt Numbers 3nn/3nn	\$64,324.00	\$64,324.00
Crypt Numbers 2nn/2nn	\$68,541.00	\$68,541.00
Crypt Numbers 1nn/1nn	\$58,047.00	\$58,047.00

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Part 3 Other cemetery fees and charges

Column 1 Goods or service supplied	Column 2 Fee payable in 2012-13	Column 3 Fee payable from 1 July 2013
Service fees		
Burial related		
Interment of Ashes	\$493.00	\$507.00
Triple depth burials	\$349.00	\$359.00
Oversize "X" Coffins, with dimensions in excess of length 2,100mm+; width 700mm+; depth 450mm+, in addition to normal fee	\$349.00	\$359.00
Ledger removal for burial	\$363.00	\$373.00
Concrete slab for shallow re-open	\$385.00	\$396.00
Cemetery to brick Islamic Grave (includes Bricks)	\$865.00	\$890.00
Slabs and bricks for Islamic Grave (for family to install)	NEW	\$265.00
After hour fees (in addition to normal burial fee)		
Saturday burial – before 11.59am	\$990.00	\$1,019.00
Saturday burial- from 12.00pm	\$1,390.00	\$1,431.00
Sunday/Public Holiday Burial	\$2,267.00	\$2,335.00
Late Fees: Weekdays per half hour – arrival 30 minutes or more after booked time		
	\$458.00	\$471.00
Winter arrivals after 3.30pm will incur the late fee		
Summer arrivals after 4.00pm will incur the late fee		
During daylight savings		
Bookings made between 4.00pm and 4.59pm	\$420.00	\$432.00
Bookings made between 5.00pm and 6.00pm	\$673.00	\$693.00
Blocks		
Raised Concrete block in family estate	\$126.00	\$129.00
Raised Granite block in family estate	\$496.00	\$510.00
Cement –old grave – from flat block	\$177.00	\$182.00
Granite –old grave – from flat block	\$674.00	\$694.00
Upgrade to Granite from raised concrete with no plaque	\$496.00	\$510.00
Upgrade to Granite from raised concrete with a plaque on	\$801.00	\$825.00
Raised full length granite block for 4 plaques	\$813.00	\$837.00
Long flat concrete block for 4 plaques	\$158.00	\$162.00
Long flat granite block for 4 plaques	\$663.00	\$682.00
Miscellaneous		
Hire of Chapel – Christ the Redeemer Mausoleum	\$256.00	\$263.00
Gas Heating for Chapel	\$250.00	\$257.00
Transfer of Exclusive Right	\$125.00	\$128.00

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Column 1 Goods or service supplied	Column 2 Fee payable in 2012-13	Column 3 Fee payable from 1 July 2013
Service Fee for work not covered by a specific Fee (per hour)	\$125.00	\$128.00
Exhumation and disinterment		
Earth Grave exhumation	\$6,746.00	\$6,948.00
Vault exhumation	\$3,184.00	\$3,279.00
Ashes disinterment	\$637.00	\$656.00
Plaque		
Single Plaque	\$759.00	\$781.00
Book of Life (Base & 1 st page)	\$1,265.00	\$1,302.00
Book of Life (2 nd page)	\$518.00	\$533.00
Double Plaque	\$1,059.00	\$1,090.00
Detachable Plaque	\$265.00	\$272.00
Jewish Plaque / Tree Plaque	\$822.00	\$846.00
Small Additional Plaque	\$393.00	\$404.00
Woden Chrome/Bronze Plaque	\$512.00	\$527.00
Plaque surcharge – 2 week turnaround	\$156.00	\$160.00
Vases	\$26.00	\$27.00
Single Sculptured Plaque	\$1500.00	\$1545.00
Book Plaque	\$764.00	\$787.00
Teddy Bear Plaque (medium)	\$708.00	\$729.00
Teddy Bear Plaque (small)	\$441.00	\$454.00
Refurbish/re-chrome Plaque	\$330.00	\$339.00
Letter Change and Refurbish	\$123.00	\$126.00
Heart Shape Plaque	\$790.00	\$813.00
Replacement Single Plaque (error by family)	\$435.00	\$448.00
Ex-Service Strip Plaque	\$379.00	\$390.00
Plaque Polish Kit	\$24.00	\$37.00
Photos	\$314.00	\$323.00
Photo Proof	\$35.00	\$36.00
Arrow Proofs (2 nd & Subsequent)	\$38.00	\$39.00
Urn		
Keepsakes	\$60.00	\$61.00
Pink Urn with Flower Cloisonné 12" 20247	\$401.00	\$413.00
Large Red/Brown 11" 16373	\$416.00	\$428.00
Stone BT 90	\$227.00	\$233.00
Stone BZ 102	\$357.00	\$367.00
Stone F99 10"	\$357.00	\$367.00
Enamelled 11" 16444	\$370.00	\$381.00
Timber Urn	\$299.00	\$307.00

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

Column 1 Goods or service supplied	Column 2 Fee payable in 2012-13	Column 3 Fee payable from 1 July 2013
Pewter 10.5" 16332	\$339.00	\$349.00
Teddy Urn 19651 7"	\$146.00	\$150.00
Heart Black/Gold 17165 5"	\$146.00	\$150.00
Stone BZ 4"	\$154.00	\$158.00
F99 12"	\$378.00	\$389.00
F99 Black marble 4.5"	\$58.00	\$59.00
Latin Silver Cross	\$35.00	\$36.00
Latin Gold Cross	\$52.00	\$53.00
Incense Burner	\$60.00	\$61.00
Large Wood Effect Urn 16399	\$393.00	\$404.00
Large Pink with Goldstripe Urn 16366	\$378.00	\$389.00
Vase		
Black 100mm	\$26.00	\$26.00

Part 4 Refunds for surrender of an entitlement to an allotment

A person surrendering an entitlement to an allotment may receive a proportion of the fees that they have paid as follows:

Allotment fee	75% of payment made
Maintenance fee	100% of payment made, less 4% of the payment for each whole year from when payment was made
Burial fee	100% of payment if no burial has been performed, otherwise 0%
Plaque fee	100% of payment if no plaque has been installed, otherwise 0%
Memorial Permit fee	100% of payment if no monument has been installed, otherwise 0%

Note: Where a surrender of an entitlement will involve the exhumation of a body, permission for the exhumation must first be obtained – see section 23 of the Act.

Part 5 Fees for the transfer of entitlement from one allotment or crypt to another

- If a person surrenders an entitlement to an allotment or crypt (***the first entitlement***) in order to transfer exclusive rights to another allotment or crypt in a cemetery managed by the cemeteries authority, they will be credited with 100% of the current fees (or their equivalent) relating to the first entitlement, less
 - for the transfer of entitlement from a standard allotments or ashes allotment to another allotment – the miscellaneous service fee (set out in part 3 of the schedule) x 2; or
 - for the transfer of entitlement from one mausoleum crypt to mausoleum another - 4% of the original payment.

Note The miscellaneous service fee is an hourly fee.

Cemeteries and Crematoria (Public Cemetery Fees) Determination 2013 (No 1)

The Schedule

2. The surrender and transfer of entitlement must be concurrent.
3. Where components of the fee were not paid those components will not count toward the credit.